

1 SEC. 4. **Correction of books.** The county auditor shall, upon the  
2 making of an order of apportionment, at once correct the tax books,  
3 in his possession, in accordance with said order, and if said books  
4 have been delivered to the county treasurer, the said auditor shall  
5 at once certify said order of apportionment to the said treasurer who  
6 shall make said correction.

1 SEC. 5. **Effect of order.** An order of apportionment when fol-  
2 lowed by a correction of the tax book in accordance therewith, shall  
3 have the same effect as though the original assessment had been  
4 made in the same manner.

1 SEC. 6. **Appeal.** A party aggrieved by an order of apportionment  
2 may appeal therefrom to the district court at any time within ten  
3 days from the date of said order, by serving written notice of said  
4 appeal on all other parties to said proceeding. Should personal service  
5 of said notice within the county be impossible as to any party, any  
6 judge of the district court may prescribe the manner of such service.

1 SEC. 7. **Trial on appeal.** The district court shall try said appeal  
2 anew and in equity. The final order of the court shall be certified  
3 by the clerk of the district court to the county auditor and shall be  
4 treated in the same manner as though originally made by the board  
5 of supervisors.

1 SEC. 8. **Interpreting clause.** This chapter shall not be construed  
2 as exclusive of other legal remedies.

Approved April 20, A. D. 1923.

## CHAPTER 153

### STATE FUNDS

S. F. 309

AN ACT to repeal section one thousand four hundred fifty-nine (1459) of the code of 1897 (S. C. C. Sec. 4769) relating to the collection, possession and remittance of moneys belonging to the state treasury by county treasurers and to enact a substitute therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Duty of state and county treasurer.** That section one  
2 thousand four hundred fifty-nine (1459) of the code of 1897 (S. C. C.  
3 4769) be and the same is hereby repealed and the following enacted  
4 in lieu thereof:

5 "The treasurer of each county shall, on or before the 15th day of  
6 each month, prepare sworn statements of the amount of money in  
7 his hands on the last day of the preceding month belonging to the  
8 state treasury, and forward by mail, one such statement to the  
9 auditor of state, and one such statement to the treasurer of state.  
10 The treasurer of each county shall also, at any time when directed  
11 by the treasurer of state, forthwith pay into the state treasury ac-

12 cording to the provisions of this act, any or all of the money due the  
 13 state and remaining in his hands, and the treasurer of state is hereby  
 14 required to receive on all such payments the same kind of money  
 15 and notes which the county treasurer is authorized and required by  
 16 law to receive in payment of taxes. The treasurer of state shall  
 17 maintain in the state treasury a cash balance of the money belonging  
 18 to the state and collected by the respective county treasurers includ-  
 19 ing all funds and moneys received by him from other sources and  
 20 properly a part of the general fund, of not more than three million  
 21 dollars (\$3,000,000). When such cash balance shall become less than  
 22 two million dollars (\$2,000,000) he may draw upon the treasurer of  
 23 each county of the state in proportion to the amount in their posses-  
 24 sion respectively, a sum sufficient in the aggregate to restore said  
 25 cash balance to a sum not exceeding said maximum. Such drafts  
 26 shall be honored by the treasurer of each county upon presentation."

1 SEC. 2. **General balance fund.** The treasurer of state shall also  
 2 credit to said general balance fund all funds and moneys received by  
 3 him from other sources and properly a part of the general fund. The  
 4 treasurer of state shall keep proper books of account for the purposes  
 5 herein specified.

1 SEC. 3. **Penalty for failure to remit.** In case the treasurer of any  
 2 county shall fail to prepare and forward the statements required in  
 3 this act or shall fail to promptly honor any draft by the treasurer  
 4 of state as provided in this act he shall forfeit and pay for each and  
 5 every failure a sum not less than one hundred dollars (\$100) or  
 6 more than five hundred dollars (\$500), to be recovered in an action  
 7 brought in the name of the state auditor or the treasurer of the  
 8 state against him and his bondsman.

1 SEC. 4. **Exceptions.** The provisions of this act shall not be so  
 2 construed as to include any of the primary road funds.

Approved March 15, A. D. 1923.

## CHAPTER 154

### LEVEES, DITCHES AND DRAINS

H. F. 431

AN ACT to amend section one thousand nine hundred eighty-nine-a two (1989-a2) of the supplement to the code, 1913, as amended by chapter three hundred forty-four (344) acts of the thirty-seventh general assembly and chapter one hundred forty-one (141) acts of the thirty-eighth general assembly, and chapter two hundred six (206) acts of the thirty-ninth general assembly (S. C. C. 4837) relating to proceedings to establish levees, ditches and drainage districts.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Limitation on preliminary expense.** That section one  
 2 thousand nine hundred eighty-nine-a two (1989-a2) supplement to  
 3 the code, 1913, as amended by chapter three hundred forty-four (344)